

PART B - FEE(S) TRANSMITTAL

Complete and send this form, together with applicable fee(s), to: Mail

**Mail Stop ISSUE FEE
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Alexandria, Virginia 22313-1450**

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INSTRUCTIONS: This form should be used for transmitting the ISSUE FEE and PUBLICATION FEE (if required). Blocks 1 through 5 should be completed where appropriate. Further correspondence including the Patent, advance orders and notification of maintenance fees will be mailed to the current correspondence address as indicated, unless corrected below or directed otherwise in Block 1, by (a) specifying a new correspondence address; and/or (b) indicating a separate "FEE ADDRESS" for maintenance fee notifications.

CURRENT CORRESPONDENCE ADDRESS (Note: Use Block 1 for any change of address)

7590 01/12/2006

DICKSTEIN SHAPIRO MORIN & OSHINSKY LLP

Steven I. Weisburd
41st Floor
1177 Avenue of the Americas
New York, NY 10036-2714

Note: A certificate of mailing can only be used for domestic mailings of the Fee(s) Transmittal. This certificate cannot be used for any other accompanying papers. Each additional paper, such as an assignment or formal drawing, must have its own certificate of mailing or transmission.

Certificate of Mailing or Transmission
I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (571) 273-2885, on the date indicated below.

(Depositor's name)

(Signature)

(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/632,974	08/04/2003	Toshiyuki Nomura	04/06/2006 PBEYENEP 05890226	1063297493

TITLE OF INVENTION: SPEECH CODER/DECODER

01 FC:1501 1400.00 OP
02 FC:1504 300.00 OP
03 FC:8001 30.00 OP

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1400	\$300	\$1700	04/12/2006
EXAMINER		ART UNIT	CLASS-SUBCLASS		
VO, HUYEN X		2655	704-229000		

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).
 Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
 "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required.

2. For printing on the patent front page, list
 (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
 (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

DICKSTEIN, SHAPIRO, MORIN & OSHINSKY, LLP.
2 _____
3 _____

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

NEC Corporation

Japan

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are enclosed:

4b. Payment of Fee(s):

Issue Fee
 Publication Fee (No small entity discount permitted)
 Advance Order - # of Copies 10

A check in the amount of the fee(s) is enclosed.

Payment by credit card. Form PTO-2038 is attached.

The Director is hereby authorized to charge the required fee(s), or credit any overpayment, to Deposit Account Number 50-2215 (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.
 b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above. NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature Michael J. Scheer

Date April 5, 2006

Typed or printed name Michael J. Scheer

Registration No. 34,425

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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PTO/SB/17 (01-06)

Approved for use through 7/31/2006. OMB 0651-0032

U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE

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Fees pursuant to the Consolidated Appropriations Act, 2005 (H.R. 4818).

FEE TRANSMITTAL For FY 2006

Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT (\$ 1,730.00)

Complete if Known

Application Number	10/632,974-Conf. #2993
Filing Date	August 4, 2003
First Named Inventor	Toshiyuki Nomura
Examiner Name	H. X. Vo
Art Unit	2655
Attorney Docket No.	F1866.0068

METHOD OF PAYMENT (check all that apply)

Check Credit Card Money Order None Other (please identify): _____
 Deposit Account Deposit Account Number: 50-2215 Deposit Account Name: Dickstein Shapiro Morin & Oshinsky LLP

For the above-identified deposit account, the Director is hereby authorized to: (check all that apply)

Charge fee(s) indicated below Charge fee(s) indicated below, except for the filing fee
 Charge any additional fee(s) or underpayment of Credit any overpayments

FEE CALCULATION (All the fees below are due upon filing or may be subject to a surcharge.)

1. BASIC FILING, SEARCH, AND EXAMINATION FEES

Application Type	FILING FEES		SEARCH FEES		EXAMINATION FEES		Small Entity Fee (\$)	Fees Paid (\$)
	Fee (\$)	Small Entity Fee (\$)	Fee (\$)	Small Entity Fee (\$)	Fee (\$)	Small Entity Fee (\$)		
Utility	300	150	500	250	200	100		
Design	200	100	100	50	130	65		
Plant	200	100	300	150	160	80		
Reissue	300	150	500	250	600	300		
Provisional	200	100	0	0	0	0		

2. EXCESS CLAIM FEES

Fee Description

Each claim over 20 (including Reissues) 50 25
 Each independent claim over 3 (including Reissues) 200 100
 Multiple dependent claims 360 180

Total Claims	Extra Claims	Fee (\$)	Fee Paid (\$)
- 20 =	x	=	

HP = highest number of total claims paid for, if greater than 20.

Indep. Claims	Extra Claims	Fee (\$)	Fee Paid (\$)
- 3 =	x	=	

HP = highest number of independent claims paid for, if greater than 3.

Small Entity Fee (\$)	Fee (\$)
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Multiple Dependent Claims	Fee (\$)	Fee Paid (\$)
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Fee (\$)	Fee Paid (\$)
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3. APPLICATION SIZE FEE

If the specification and drawings exceed 100 sheets of paper (excluding electronically filed sequence or computer listings under 37 CFR 1.52(e)), the application size fee due is \$250 (\$125 for small entity) for each additional 50 sheets or fraction thereof. See 35 U.S.C. 41(a)(1)(G) and 37 CFR 1.16(s).

Total Sheets	Extra Sheets	Number of each additional 50 or fraction thereof	Fee (\$)	Fee Paid (\$)
- 100 =	/50	(round up to a whole number) x	=	

4. OTHER FEE(S)

Non-English Specification, \$130 fee (no small entity discount)		
Other (e.g., late filing surcharge): 1501 Utility issue fee		1,400.00
1504 Publication fee for early, voluntary, or normal ...		300.00
8001 Printed copy of patent w/o color		30.00

SUBMITTED BY		Registration No. (Attorney/Agent)	Telephone
Signature	<i>Michael J. Scheer</i>	34,425	(212) 896-5472
Name (Print/Type)	Michael J. Scheer	Date	April 5, 2006